IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRTIETH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

And
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 20441 of 2004

Between:

M/S. Srinivasa Rice Mill, I Bhimavaram Road, Akividu,
West Godavari District, Rep. by its Managing Partner,
G. Srirama Raju.

..... PETITIONER

AND

1 The Deputy Commissioner (CT), Eluru, West Godavari District.
2 Commercial Tax Officer, Akividu, West Godavari District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus impeaching the judgment of the Andhra Pradesh Sales Tax Appellate Tribunal in T.A.NO.423 pf 97 dated 21-07-2000 reported in 34 APSTJ page 153 by declaring the same as per incuriam, bad law, violative of judicial discipline, not having binding force and consequently set aside all the proceedings issued by the respondents herein relying on the said judgment, more particularly the assessment order dt. 09-02-2004 passed by the 2nd Respondent for the Assessment year 2000-01 (C.S.T)

Counsel for the Petitioner: MR.B.A.PADMANABHA RAO

Counsel for the Respondent Nos.1 & 2: SPECIAL SC FOR COMMERCIAL

TAXES.

The Court, at the stage of admission, made the following:

Oral order: (Per: The Hon'ble Mr. Justice B. Sudershan Reddy)

Heard the learned Counsel for the petitioner and the learned Standing Counsel appearing on behalf of the respondents.

The subject matter that arises for consideration in this writ petition is squarely covered by the decision rendered by a Division Bench of this Court in W.P.No.5487 of 2004 and batch, dated 01-04-2004.

Following the said judgment, this writ petition is allowed and the respondents are directed to apply the judgment of this Court in W.P.No.5487 of 2004 and batch to the facts of this case. No order as to costs.

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(B. Sudershan Reddy,J)

Date:30th November, 2004.

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(T.Ch.Surya Rao, J)

Pvks/*

To

1. The Deputy Commissioner (CT), Eluru, West Godavari District.
2. The Commercial Tax Officer, Akividu, West Godavari District.

3.2CCs to the Special SC for Commercial Taxes, A.P. High Court Buildings, Hyderabad (OUT).

4.2CD copies.

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